

STATE OF NEW YORK
DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
CASANDRA POLANCO SANTOS	:	DETERMINATION DISMISSING PETITION
for Revision of a Notice and Demand under Article 1 of the Tax Law for the Year 2021.	:	DTA NO. 831183

Pursuant to 20 NYCRR 3000.3 (a), all proceedings in the Division of Tax Appeals must be commenced by the filing of a petition. Pursuant to 20 NYCRR 3000.3 (b), the form of the petition sets forth the required information that must be included in the petition. Petitioner is required to sign the petition (*see* 20 NYCRR 3000.3 [b] [7]) and to provide a social security number (*see* 20 NYCRR 3000.3 [b] [10]).

On February 13, 2023, the Division of Tax Appeals made a written request to petitioner, with a copy to Francis Omelukwa, to provide an executed power of attorney form and to provide a taxpayer identification number. To date, petitioner has not provided the documentation requested.

Therefore, with no response received from petitioner as of this date, pursuant to 20 NYCRR 3000.3 (d) (2),

It is ORDERED, on the motion of the supervising administrative law judge, that the petition be, and is hereby, dismissed with prejudice as of this date.

DATED: Albany, New York
March 21, 2024

/s/ Donna M. Gardiner
Donna M. Gardiner
Supervising Administrative Law Judge